

A RESOLUTION

25-401

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

January 9, 2024

To establish the date by which the Mayor shall submit to the Council the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2025, to identify information and documentation to be submitted to the Council with the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2025, and to require the Mayor to submit performance plans and accountability reports pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Fiscal Year 2025 Budget Submission Requirements Resolution of 2024”.

Sec. 2. Pursuant to section 442(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42(a)) (“Home Rule Act”), the Mayor shall submit to the Council, and make available to the public, not later than March 20, 2024, the proposed budget for the District government and related budget documents required by sections 442, 443, and 444 of the Home Rule Act (D.C. Official Code §§ 1-204.42, 1-204.43, and 1-204.44), for the fiscal year ending September 30, 2025.

Sec. 3. The submission documents shall include:

(1) A multi-volume publication that details and explains the proposed budget and financial plan for the entire District government, including all subordinate agencies, independent agencies, independent instrumentalities, and independent authorities (“agency”), as follows:

(A) Volume 1 shall include an executive summary for the proposed budget and financial plan, including:

(i)(I) Actual revenues and expenditures for Fiscal Year 2022, actual revenues and expenditures for Fiscal Year 2023, projected revenues and expenditures for the Fiscal Year 2024 approved and revised budgets, projected revenues and expenditures for the Fiscal Year 2025 proposed budget, and projected revenues and expenditures for Fiscal Years 2025 through 2028;

ENROLLED ORIGINAL

(II) Revenues by source (local, dedicated tax, special purpose, federal, and private); and

(III) Expenditures by appropriation title;

(ii) A detailed explanation of the revenue assumptions used for the proposed budget and financial plan, including the assumptions supporting policy proposals impacting General Fund revenues, and the following for each dedicated tax and special purpose fund listed by agency:

(I) Actual Fiscal Year 2022 revenue;

(II) Fiscal Year 2022 end-of-year fund balance;

(III) Actual Fiscal Year 2023 revenue;

(IV) Fiscal Year 2023 end-of-year fund balance;

(V) Certified revenues for Fiscal Years 2024 through 2028;

(VI) Certified fund balance use for Fiscal Years 2024

through 2028; and

(VII) Certification from the Chief Financial Officer that projected fund revenues and transfers are consistent with current policies and proposed policies included in the Mayor's proposed Fiscal Year 2025 Budget Support Act of 2024;

(iii) A list, by agency, of all special-purpose-revenue-fund balances, each fund-balance use, carryover of funds from prior fiscal years, a narrative description of each fund, and the revenue source for each special-purpose-revenue fund, which shall include the:

(I) Actual amounts for Fiscal Year 2022;

(II) Actual amounts for Fiscal Year 2023;

(III) Approved amounts for Fiscal Year 2024; and

(IV) Proposed amounts for Fiscal Year 2025;

(B) Volumes 2, 3, and 4 shall include the budget chapters for each agency or separate Organizational Level I line item in the District's annual budget, as follows:

(i) The agency budget structure shall:

(I) Ensure accessibility and transparency regarding the way taxpayer dollars will be disbursed;

(II) Align with current or proposed agency organizational structures and programs and clearly indicate the source and amount of funding needed for each individual program, facility, or venue identified on the agency's website; and

(III) Include Program and cost center titles that are specific and descriptive and reflect the programs and activities within the agency;

(ii) The following information shall be provided in table format for Fiscal Year 2022 actual, Fiscal Year 2023 actual, Fiscal Year 2024 approved budget, and the proposed Fiscal Year 2025 budget:

(I) Total operating budget, capital budget, and full-time equivalents ("FTEs") allocated to each;

(II) Amount of funding and FTEs by revenue source (local, dedicated tax, special purpose, federal, private, and interagency);

(III) Operating budget expenditures by account group;

(IV) Operating budget expenditures and FTEs by program (Organizational Level II) and cost center; and

(V) Itemized changes, by revenue type, between the Fiscal Year 2024 approved budget and the Fiscal Year 2025 proposed budget;

(iii) The following information shall be provided in narrative form:

(I) A description of each program and cost center that explains the purpose and services to be provided; and

(II) An explanation of each proposed programmatic change and its corresponding budget amount by program, cost center, account group, and fund type, disaggregated for any change greater than \$100,000;

(iv) A program performance report, provided in an appendix published on the website of the Office of the Chief Financial Officer, which shall include the status of efforts to comply with the reports of the District of Columbia Auditor;

(v) The volume containing the Public Education cluster shall also include school-related budget information, including:

(I) A summary statement or table showing the number of full-time and part-time school-based personnel in the District of Columbia Public Schools (“DCPS”), by school level (e.g., elementary, middle, junior high, pre-kindergarten through 8th grade, senior high school) and school, including school-based personnel funded by other District agencies, federal funds, or private funds;

(II) A summary statement or table showing the number of special-education students served by school level (e.g., elementary, junior high), including the number of students who are eligible for Medicaid services;

(III) A summary table showing the projected enrollment and local budget of each public charter school;

(IV) A summary table showing the projected enrollment and budget, by fund type, of each District of Columbia public school;

(V) For each District of Columbia public school, a summary statement or table of the local-funds budget, including the methodology used to determine each school’s local funding and a separate budget line item for at-risk funding allocated to the school, as coded in the system of record, the District Integrated Financial System (DIFS);

(VI) For DCPS:

(aa) A table showing the amount of at-risk funding allocated to central office, the amount allocated to school support, and the amount allocated to each school, as coded in DIFS;

(bb) A matrix for each school, depicting the total projected enrollment for each school, where projected student counts are cross-tabulated by grade level versus the following student statuses: special education level 1, special education level 2, special education level 3, special education level 4, general education (i.e., no special education services), extended school year (“ESY”) level 1, ESY level 2, ESY level 3, ESY level 4, English Language Learner, at-risk, and, as applicable, high school over-age at-risk; and

(C) Volume 5 shall include a Capital Improvements Plan (“CIP”) for Fiscal Years 2025 through 2030 that is based on the current approved CIP and the current schedule of investment in existing capital assets that is needed to attain and maintain a state of good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home Rule Act (D.C. Official Code § 1-201.03(8)). The proposed CIP shall include the following information:

(i) A detailed description for each project with planned allotment in Fiscal Years 2025 through 2030. The projects shall be organized alphabetically by title, summarized by owner agency, and listed in a table of contents. Each project description shall include the following:

- (I) A specific scope consistent with the project title;
- (II) The purpose;
- (III) The current status;
- (IV) The location (address and ward, if applicable);
- (V) A facility name or identifier, if applicable;
- (VI) Appropriate maps or other graphics;
- (VII) The estimated useful life;
- (VIII) The current estimated full-funded cost;
- (IX) Proposed sources of funding;
- (X) Current allotments, expenditures, and encumbrances;
- (XI) Proposed allotments by fiscal year;
- (XII) For each pool project, a Fiscal Year 2025 spending plan that identifies the specific District assets that will be improved with the proposed budget; provided, that spending of more than \$5 million on a specific asset shall be budgeted in a separate project;
- (XIII) The change in budget authority request from the prior year;
- (XIV) The number of FTE positions and the amount of Personnel Services budget to be funded with the project, as a percentage of the proposed allotment;
- (XV) The estimated impact that the project will have on the annual operating budget, to include the required ongoing maintenance and repair funding needed to avoid deferred maintenance costs; and

(XVI) Projected dates and actual dates where applicable for project environmental approvals, design start, design complete, construction start, construction complete, and closeout that are consistent with the budget request;

(ii) A chart identifying the estimated funding gaps for capital maintenance projects in each fiscal year of the current approved and proposed CIPs and an explanation of the progress being made in closing those gaps;

(iii) The proposed Highway Trust Fund budget and the projected local Highway Trust Fund cash flow for Fiscal Years 2025 through 2030, with actual expenditures for Fiscal Year 2023 and the approved plan for Fiscal Year 2024;

(iv) A capital budget pro forma setting forth the sources and uses of new allotments by fund detail and owner agency;

(v) An explanation of the debt-cap analysis used to formulate the capital budget and a table summarizing the analysis by fiscal year, which shall include total borrowing, total debt service, total expenditures, the ratio of debt service to expenditures, and the balance of debt-service capacity for each fiscal year included in the capital improvement plan; and

(vi) An analysis, prepared by the Mayor, of whether the proposed CIP is consistent with the Comprehensive Plan, Transportation Improvement Program, Washington Metropolitan Area Transit Authority capital budget, and other relevant planning programs, proposals, or elements developed by the Mayor as the central planning agency for the District. The Mayor's analysis shall highlight and explain any differences between the proposed CIP and other programs and plans on a project-by-project basis.

(2) Legislation necessary to appropriate funds and implement the proposed budget and financial plan, including the proposed Fiscal Year 2025 Local Budget Act of 2024, the proposed Fiscal Year 2025 Federal Portion Budget Request Act of 2024, the proposed Fiscal Year 2025 Budget Support Act of 2024, and any other legislation that is necessary for implementation of the proposed budget for the District for Fiscal Year 2025;

(3) The following additional documents shall be transmitted with the proposed budget on March 20, 2024:

(A) An updated spending plan for federal payment funds for COVID relief in Fiscal Year 2024; in previous fiscal years, as applicable; and in the Fiscal Year 2025 budget and financial plan, including:

(i) A detailed description of each investment and how the funds will be spent by initiative, agency, program, cost center, service, project number, account group, fund type, fund detail, and fiscal year through Fiscal Year 2027; including which investment will be recurring and funded out of other sources when the federal funding expires; and

(ii) The status of federal approvals needed for each investment;

(B) Expenditure growth assumptions used to develop the financial plan by agency and account group;

(C) A filterable and sortable table, produced from PeopleSoft on March 20, 2024, which lists all existing and proposed positions by agency, position status, position number, position title, vacancy status, hire date if filled, last filled date if vacant, the date the position was posted as vacant, position grade, position step, whether the position is regular or temporary, and:

- (i) Actual Fiscal Year 2022 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;
- (ii) Actual Fiscal Year 2023 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;
- (iii) Projected Fiscal Year 2024 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;
- (iv) Approved Fiscal Year 2024 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;
- (v) Proposed Fiscal Year 2025 budget for the position, listing the FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program code(s), cost center code(s), grant award number(s) and title(s), and project number(s) and title(s), along with columns for salary, fringe benefits, and overtime for the position; and

(vi) Proposed Fiscal Year 2025 vacancy savings for the position, with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

(D) A table summarizing the fixed cost budgets by agency, account group, and property address, which shall include the:

- (i) Actual Fiscal Year 2022 expenditures;
- (ii) Actual Fiscal Year 2023 expenditures;
- (iii) Approved Fiscal Year 2024 expenditures;
- (iv) Fiscal Year 2024 expenditures to date;
- (v) Proposed Fiscal Year 2025 budget; and
- (vi) A description of the methodology used to determine the

amount budgeted;

(E) A table of all interagency projects included in the Fiscal Year 2025 budget, including the buyer and seller agency, whether there is a signed Memorandum of Understanding ("MOU") for each interagency funding arrangement, the date the MOU was signed, and the expiration date of the MOU;

(F) A summary table, which shall include a list of all intra-agency and inter-agency changes of funding, with a narrative description of each change sufficient to provide an understanding of the change in funds and its impact on services;

(G) A crosswalk for any agency that has undergone a budget restructuring in Fiscal Year 2024 or which would undergo a proposed budget restructuring in Fiscal Year 2025 that shows the agency's allocations by program, cost center, and account group before the restructuring under the new or proposed structure;

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(H) A table showing each agency's actual fringe rate and amount for Fiscal Years 2022 and 2023, the approved rate and amount for Fiscal Year 2024, and the proposed rate and amount for Fiscal Year 2025;

(I) A spreadsheet detailing each revenue source by line item, including the actual amount received for that revenue line item in the prior 2 fiscal years and the amount projected to be received for that revenue line item in the proposed budget;

(J) Copies of all agency operating, capital, FTE, and programmatic budget enhancement requests, including the "Form B" for all agencies and any similar documentation describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-318.05a;

(K) Spending plans for all master projects in the proposed CIP;

(L) A filterable and sortable spreadsheet listing every reprogramming, including those that did not require Council approval, for each of the past 3 fiscal years, by agency, which shall include:

(i) The source of the reprogrammed funds, by program and cost center; and

(ii) The recipient of the reprogrammed funds, whether internal or external, by program and cost center;

(M) A filterable and sortable table showing the proposed Fiscal Year 2025 budget and financial plan by agency, fund, program, cost center, grant award, project, and account group;

(N) A filterable and sortable spreadsheet of all leases funded by the proposed budget, including the following information for each lease:

(i) Agency utilizing the leased space;

(ii) Square footage;

(iii) Whether the lease is existing, new, or anticipated;

(iv) Start date and renewal date;

(v) Number of full-time employees working or expected to work in the leased space;

(vi) Actual Fiscal Year 2022 expenditures;

(vii) Actual Fiscal Year 2023 expenditures;

(viii) Approved Fiscal Year 2024 expenditures;

(ix) Fiscal Year 2024 expenditures to date; and

(x) Proposed Fiscal Year 2025 budget;

(O) A filterable and sortable spreadsheet identifying all enhancements, both one-time and recurring, made to agency budgets within the Fiscal Year 2025 proposed budget, including the following data columns for each enhancement:

(i) Agency code and agency title;

(ii) Appropriation fund code and title;

(iii) Agency fund code and title;

- (iv) Program codes and titles;
 - (v) Cost Center codes and titles;
 - (vi) Account group;
 - (vii) Project number and title;
 - (viii) Recurring versus one-time enhancement;
 - (ix) Enhancement amounts for each fiscal year in the proposed financial plan;
 - (x) A description of the enhancement; and
 - (xi) The bill number and title of any legislation necessitating the enhancement; and
- (P) A crosswalk of the Fiscal Year 2024 approved and revised agency budgets as presented in the legacy financial system (SOAR) and DIFS, including the following financial attributes:
- (i) For SOAR: appropriated fund and fund detail, program code and title, activity code and title, service activity code and title, grant number and title, project number and title, and comptroller support group and title; and
 - (ii) For DIFS: appropriated fund and fund description, program and description by level, cost center by level and description, grant award number and description, project and project description, and account group and description.
- (4) The following supplemental documents shall be transmitted no later than March 27, 2024:
- (A)(i) A filterable and sortable spreadsheet reflecting all changes made since March 21, 2023, in the fees collected by the District, by agency, which shall include:
 - (I) The fee collected;
 - (II) The amount collected from each fee;
 - (III) The statute or regulation authorizing the fee;
 - (IV) The fund or special purpose revenue fund where the fee is deposited;
 - (V) The total revenue collected from each fee for Fiscal Year 2023 and Fiscal Year 2024 to date; and
 - (VI) Whether the fee can be paid online;
 - (ii) For the purposes of this subparagraph, the term “fee” includes fines and other charges; and
- (B) For the Department of Health (“DOH”), the Department of Behavioral Services (“DBH”), and the Office of the State Superintendent of Education, a table in each agency budget showing the amount of funding and number of FTEs provided via:
- (i) Interagency services to each DCPS campus, the DCPS schoolwide activity, the DCPS central administration activity, and the DCPS school support activity, where funding and FTEs are identified within each applicable agency’s budget down to the fund detail, cost center, program, and expenditure account groups; and

(ii) In-kind services to DCPS campuses for which there are no interagency transactions, such as school nursing staff at DOH and school-based mental health clinicians at DBH.

Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2024, the revised budget transmittal shall include the following:

(1) A narrative explanation of the proposed changes, including the sources and uses of any increase or decrease;

(2) A filterable and sortable spreadsheet of all proposed changes that includes columns for:

(A) Agency;

(B) Fund type;

(C) Program;

(D) Cost Center;

(E) Grant award;

(F) Project;

(G) Account group;

(H) Approved Fiscal Year 2024 budget;

(I) Revised Fiscal Year 2024 budget as of date of the proposed budget;

and

(J) The proposed change; and

(3) A certification letter from the Chief Financial Officer that the proposed Fiscal Year 2024 revised budget is balanced.

Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and make available to the public, not later than January 31, 2024, all performance accountability reports for Fiscal Year 2023 that cover all publicly funded activities of each District government agency.

Sec. 6. Pursuant to section 446 of the Home Rule Act (D.C. Official Code § 1-204.46), the Council's budget-review period shall begin after the date that all materials required to be submitted by sections 2 through 4, except for section 3(4), have been submitted in accordance with this resolution and the Council's rules.

Sec. 7. The Council shall transmit a copy of this resolution, upon its adoption, to the Mayor.

Sec. 8. This resolution shall take effect immediately.